

**ANALISIS IMPLEMENTASI APLIKASI SISTEM KEUANGAN DESA
(SISKEUDES) DALAM PENGELOLAAN ALOKASI DANA DESA
(Studi Kasus: Desa Manggissari, Kecamatan Pekutatan, Kabupaten
Jembrana,Bali)**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis implementasi Aplikasi Sistem Keuangan Desa (Siskeudes) dalam pengelolaan Alokasi Dana Desa (ADD) di Desa Manggissari, Kecamatan Pekutatan, Kabupaten Jembrana, Bali. Metode yang digunakan adalah deskriptif kualitatif dengan teknik pengumpulan data melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa penerapan Siskeudes sejak tahun 2017 telah memberikan dampak positif yang signifikan terhadap peningkatan transparansi dan akuntabilitas pengelolaan keuangan desa. Siskeudes memudahkan proses pencatatan, pelaporan, serta pengawasan keuangan desa sehingga meminimalisir kesalahan administrasi dan mempercepat penyusunan laporan keuangan. Namun, dalam pelaksanaannya masih terdapat kendala seperti keterbatasan sumber daya manusia yang memahami teknologi dan gangguan koneksi internet yang kurang stabil. Meskipun demikian, manfaat yang diperoleh dari penggunaan Siskeudes jauh lebih besar dibandingkan hambatan yang dihadapi. Penelitian ini merekomendasikan perlunya pelatihan berkelanjutan bagi perangkat desa serta peningkatan infrastruktur pendukung agar implementasi Siskeudes dapat berjalan lebih optimal. Hasil penelitian ini diharapkan dapat menjadi referensi bagi desa lain dalam mengelola dana desa secara lebih transparan, akuntabel, dan efisien melalui pemanfaatan teknologi informasi.

Kata kunci: *Siskeudes, Alokasi Dana Desa*

**ANALYSIS OF THE IMPLEMENTATION OF VILLAGE FINANCIAL
SYSTEM APPLICATION (SISKEUDES) IN MANAGING VILLAGE FUND
ALLOCATION**

(Case Study Manggissari Village, Pekutatan District, Jembrana Regency, Bali)

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ABSTRACT

This study aims to analyze the implementation of the Village Financial System Application (Siskeudes) in managing the Village Fund Allocation (ADD) in Manggissari Village, Pekutatan Subdistrict, Jembrana Regency, Bali. The research method used is descriptive qualitative, with data collection techniques including interviews, observation, and documentation. The results indicate that the implementation of Siskeudes since 2017 has brought significant positive impacts on increasing transparency and accountability in village financial management. Siskeudes facilitates the process of recording, reporting, and supervising village finances, thereby minimizing administrative errors and accelerating the preparation of financial reports. However, its implementation still faces challenges such as limited human resources who are proficient in technology and unstable internet connectivity. Nevertheless, the benefits gained from using Siskeudes far outweigh the obstacles encountered. This study recommends the need for continuous training for village officials and improvements in supporting infrastructure so that the implementation of Siskeudes can run more optimally. The findings of this research are expected to serve as a reference for other villages in managing village funds more transparently, accountably, and efficiently through the utilization of information technology.

Keywords: *Siskeudes, village fund allocation, village financial accountability*